

ACCOUNTING CLERK

A student who has completed Job Corps' Accounting Clerk program is trained and ready to work in this field. To complete a trade, the student must learn the academic and vocational skills required for graduation. Job Corps students also learn good work and personal habits, preparing them for life after Job Corps. To complete the Accounting Clerk program, a student must master skills in the following categories:

ETHICS

Demonstrate appropriate personal and work ethics and attitudes; demonstrate appropriate ethics in the use of a computer system.

SAFETY

Identify safety measures to be taken in an office workplace; identify proper ergonomics associated with office technology.

BUSINESS MATH SKILLS

Learn manual and calculator skills relating to addition, subtraction, multiplication, division, and converting percentages and fractions to decimals.

BUSINESS ENGLISH

Use proper grammar, sentence structure, spelling and punctuation; communicate verbally and through written communications.

CALCULATOR SKILLS

Demonstrate the ability to use the subtotal key, memory register, constant function and percent key. Be able to key at 150 KSPM with 98 percent accuracy on a three-minute skill test.

OFFICE PROCEDURES AND RESOURCES

Demonstrate a knowledge of accounting terminology. Describe accounting principles and concepts and describe the components of a records management system (structure, filing method, updating, archiving and indexing). Sort documents to allow for proper distribution and understand document distribution (purchasing, receiving department, administrative office, etc.).

RECORD KEEPING

Count and total coins and currency, record petty cash transactions, prepare a bank deposit slip, prepare a check, write check endorsements, prepare check stubs and reconcile a bank statement.

ACCOUNTS PAYABLE

Work with accounts payable records, record purchase discounts, prepare documentation for payment of vendor accounts, post payment amounts to update vendor accounts and prepare schedules. Receive journals and accounts payable ledger to reconcile with accounts payable control account.

ACCOUNTS RECEIVABLE

Work with accounts receivable, apply payments to charges, post charges and payments from customers, record cash discounts, record sales discounts, investigate incorrect billing and enter billing information that will result in correct billing. Use the accounts receivable ledger to prepare bills for accounts not previously billed. Record sales taxes, prepare statements to bill customers, prepare a monthly schedule of accounts receivable and understand aging accounts.

INVENTORY CONTROL RECORDS

Prepare purchase orders, match purchase orders to invoices/receiving documents. Establish and maintain merchandise inventory records and compare physical inventory with office records.

TELEPHONE PROCEDURES

Demonstrate telephone etiquette; place, screen and transfer telephone calls; use voice mail.

KEYBOARDING

Identify and demonstrate the functions of all keys. Demonstrate care and maintenance of the keyboard and show correct keyboarding posture, hand and arm positions. Demonstrate proper finger placement on the keyboard. Demonstrate proper key alphabetic, numeric and symbol information using touch system and correct techniques.

PERSONAL COMPUTER PROCEDURES

Identify computer components, technology and terminology; demonstrate care and maintenance; explain drive designations; correctly start and shut down a computer.

WINDOWS OPERATING SYSTEM

Demonstrate the ability to manage files using Windows Explorer; launch and close software applications in a Windows environment; switch between files within the same application and between applications. Explain file extensions (.exe, .wpd, .doc, .wk1, .bmp, .xls, etc.) and how they are used to identify file type.

WORD PROCESSING SOFTWARE

Demonstrate procedures to lay out documents; create and format tables; create and format columns; insert page numbers; demonstrate the ability to prepare correspondence, envelopes and labels.

SPREADSHEET SOFTWARE

Explain when spreadsheet software should be used (instead of database or word processing software), explain spreadsheet uses, and apply spreadsheet design principles. Develop, save, edit, retrieve and print spreadsheets. Format spreadsheets; understand order of operations for formulas and use simple formulas.

INTERNET

Demonstrate the ability to connect to an Internet Service Provider (ISP); demonstrate the ability to perform e-mail functions; use an Internet browser to search for information; save a Web site address to a "bookmark" folder; move between Web pages and print information.

ACCOUNTING SOFTWARE

Understand how to input and query data within an accounting software program. Understand and modify a chart of accounts, enter customer and vendor information; display and print standard reports.

